

CPSA**STATEMENT OF FINANCIAL POSITION****AS OF:**

June 30, 2015

ASSETS**CURRENT ASSETS**

101	Cash (Disclose on Schedule A)	38,370,761
102	Current Investments	3,149,508
103	Accounts Receivable (net) (Disclose on Schedule A)	13,453,256
104	Notes Receivable (current portion)	0
105	Prepaid Expenses	156,531
106	Other Current Assets (Disclose on Schedule A)	0
107	Total Current Assets	55,130,056

NON-CURRENT ASSETS

108	Land	2,944,199
109	Building	16,330,498
110	Leasehold Improvements	0
111	Furniture and Equipment	14,418,391
112	Vehicles	48,264
113	Total Property and Equipment	33,741,352
114	Less: Accumulated Depreciation	17,734,517
115	Net Property and Equipment	16,006,835
116	Notes Receivable (net of current portion)	0
117	Performance Bond (Disclose on Schedule A)	0
118	Long Term Investments	4,110,469
119	Deposits	0
120	Other Noncurrent Assets (Disclose on Schedule A)	30,846
121	Total Noncurrent Assets	20,148,150

122 **TOTAL ASSETS** **75,278,206**

LIABILITIES AND NET ASSETS/EQUITY**CURRENT LIABILITIES**

201	Incurred But Not Reported Claims (Disclose on Sch. A)	0
202	Reported But Unpaid Claims	0
203	Payable to ADHS (Disclose on Schedule A)	8,745,909
204	Payable to Providers	12,667,092
205	Trade Accounts Payable	1,327,326
206	Accrued Salaries and Benefits	666,300
207	Long-term Debt (current portion)	693,864
208	Deferred Revenue (Disclose on Schedule A)	355,811
209	Risk Pool Payable	0
210	Other Current Liabilities (Disclose on Schedule A)	640
211	Total Current Liabilities	24,456,942

NON-CURRENT LIABILITIES

212	Long-term debt (net of current portion)	3,433,880
213	Loss Contingencies (Disclose on Schedule A)	0
214	Other Noncurrent Liabilities (Disclose on Schedule A)	0
215	Total Noncurrent Liabilities	3,433,880

216 **TOTAL LIABILITIES** **27,890,822**

217 NET ASSETS/EQUITY

Unrestricted Net Assets	45,550,084
Restricted Net Assets (Disclose on Schedule A)	1,837,300

218 **TOTAL LIABILITIES AND NET ASSETS/EQUITY** **75,278,206**

CPSA
STATEMENT OF FINANCIAL POSITION
AS OF:
Schedule A Disclosures

June 30, 2015

ASSETS:

Cash	Unrestricted	38,370,761
	Restricted	
Total Cash		38,370,761

Accounts Receivable (Detail of Line 103)

ADHS Current Period	Program ID	Category ID	
GSA 3 GSA 3	PATH	NT19 Path Grant - Fed	7,158
	PATH	NT19 Path Grant - State	2,295
	PATH	NT19 Path Grant - Fed	58,642
	PATH	NT19 Path Grant - State	19,555
	SABG	NT19 SABG - S/A	1,526,400
	SABG	NT19 SABG - Preg/Parenting Women	267,191
	NTXIX/XXI Other	NT19 Liquor Svc Fees	5,865
	SABG	NT19 SABG - Prevention	680,250
	Other Federal	NT19 AZ Youth in Transition	55,374
	PASRR/ADOH	NT19 PASRR	1,800
	SB1616 Housing	Housing Projects	141,917
	NTXIX/XXI Other	NT19 Youth Mental Health First Aid	10,646
	County	NT19 Pima County IGA	247,911

FY14	SABG	NT19 SABG - S/A	508,801
	SABG	NT19 SABG - Preg/Parenting Women	89,063
	SABG	NT19 SABG - Prevention	226,750

Non-ADHS &/or Unrelated Business
Current Period

Program ID	Category ID	
CODAC		155,267
COPE		240,776
La Frontera		299,029
Pantano		347,925
Casa De Los Ninos		111,395
Providence		211,230
Marana		818,958
Hope		596,007
Assurance		1,969,018
Compass/Pasadera		667
ADOH Shelter Plus		147,244
City of Tucson Shelter Plus		77,522
City of Tucson Pathways Project		8,658
City of Tucson SPC 3/4		30,306
HUD - Frontiers		27,459
HUD - Bienestar		41,587
City of Tucson TPCH		3,269
Cobra Receivable & Misc.		33,234
T36 Pima County Receivable		2,713,738
CRC		231,975
CPI		251,112
CPCC		10,093
Desert Hope		51,271
Sonrisa Apartments		731
Northern Arizona RBHA Pharmacy Receivable		10,011
CBHP, LLC		61,275

GSA 3	ADOH Casas Primeras	35,070
	ADOH Hogar	23,578
	ADOH Shelter Plus Rural	49,018
Prior Year FY14		
	CODAC	34,265
	COPE	17,755
	La Frontera	36,364
	Pantano	117,749
	Providence	4,273
	Marana	27,956
	Casa De Los Ninos	59,079
	Coyote	-
	DKA	-
	Intermountain	226,605
	PPEP	29,330
	PSA Art	-
	Simply Clean & Green	53,359
	PPP Sin Puertas	171,324
	Touchstone	177,394
	El Rio	17,245
	St Mary's Hospital	11,625
Prior Year FY13		
	Haven	10,364
	PPEP	51,530

Total Accounts Receivable	13,453,256
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Other Current Assets (Detail of Line 106)

Total Other Current Assets	0
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LIABILITIES:

IBNR Claims Estimate

Current Period

Prior Period

Total IBNR	-
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Payable to ADHS (Detail of Line 203)

Program ID	Category ID	
Current Period		
MHBG SED	Profit/Risk Corridor	13,228
TXIX SMI	Profit/Risk Corridor	8,541,941
MHBG SMI	Profit/Risk Corridor	190,740

Total Accounts Payable - ADHS	\$8,745,909
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Deferred Revenue from: (Detail of Line 208)

Program ID	Category ID	
Current Period		

Non-ADHS &/or Unrelated Business

Current Period	Pima Co - Title 36	Court ordered services - CY2015	131,582
	Sonrisa	Prepaid rents to Mgmt company	1,172
Prior Year			
	Pima Co - Title 36	Court ordered services - CY2014	220,176
	RICO grant		995
	Other	Prevention Suicide Grant	1,886
Total Deferred Revenue			355,811

Other Current Liabilities (Detail of Line 210)

Security Deposits Payable	640
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Total Other Current Liabilities	640
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Other Noncurrent Assets (Detail of Line 120)

Escrow HUD Young Adult apartments
Bond Issuance Cost

15,412
15,434

Total Other Noncurrent Assets

30,846

Loss Contingencies (Detail of Line 213)

Identify Loss Contingencies

Total Loss Contingencies

-

Other Noncurrent Liabilities (Detail of Line 214)

Identify Other Noncurrent Liabilities

Accrued Swap Loss Payable

Total Other Noncurrent Liabilities

-

-

Restricted Net Assets (Detail of Line 217)

HUD 811 Grant Funding for Sonrisa Apartments

Change due to HUD letter 9-27-2012

Total Restricted Net Assets

1,837,300

1,837,300

Adjustments:

Payables to ADHS - Other* Category

CPSA

STATEMENT OF FINANCIAL POSITION
PRIOR PERIOD ADJUSTMENTS

AS OF:

June 30, 2015

ASSETS

CURRENT ASSETS

	Amount Related to Prior Contract Year 2014	Amount Related to Prior Contract Period 2013	Amount Related to Prior Contract Year 2012	Total Adjustment
101 Cash	0	0	0	0
102 Current Investments	0	0	0	0
103 Accounts Receivable (net)	(468,231)	0	0	(468,231)
104 Notes Receivable (current portion)	0	0	0	0
105 Prepaid Expenses	0	0	0	0
106 Other Current Assets	0	0	0	0
107 Total Current Assets	(468,231)	0	0	(468,231)

NON-CURRENT ASSETS

108 Land	0	0	0	0
109 Building	0	0	0	0
110 Leasehold Improvements	0	0	0	0
111 Furniture and Equipment	0	0	0	0
112 Vehicles	0	0	0	0
113 Total Property and Equipment	0	0	0	0
114 Less: Accumulated Depreciation	0	0	0	0
115 Net Property and Equipment	0	0	0	0
116 Notes Receivable (net of current portion)				
117 Performance Bond				
118 Long Term Investments	0	0	0	0
119 Deposits	0	0	0	0
120 Other Noncurrent Assets	0	0	0	0
121 Total Noncurrent Assets	0	0	0	0

122 TOTAL ASSETS

(468,231) 0 0 (468,231)

LIABILITIES AND NET ASSETS/EQUITY

CURRENT LIABILITIES

201 Incurred But Not Reported Claims	0	0	0	0
202 Reported But Unpaid Claims	0	0	0	0
203 Payable to ADHS	(147,468)	0	0	(147,468)
204 Payable to Providers	147,468	0	0	147,468
205 Trade Accounts Payable	0	0	0	0
206 Accrued Salaries and Benefits	0	0	0	0
207 Long-term Debt (current portion)	0	0	0	0
208 Deferred Revenue	0	0	0	0
209 Risk Pool Payable	0	0	0	0
210 Other Current Liabilities	0	0	0	0
211 Total Current Liabilities	0	0	0	0

NON-CURRENT LIABILITIES

212 Long-term debt (net of current portion)	0	0	0	0
213 Loss Contingencies	0	0	0	0
214 Other Noncurrent Liabilities	0	0	0	0
215 Total Noncurrent Liabilities	0	0	0	0

216 TOTAL LIABILITIES

0 0 0 0

217 NET ASSETS/EQUITY

Unrestricted Net Assets	(468,231)	0	0	(468,231)
Restricted Net Assets	0	0	0	0

218 TOTAL LIABILITIES AND NET ASSETS/EQUITY

(468,231) 0 0 (468,231)

CPSA**STATEMENT OF CHANGES IN NET ASSETS / EQUITY****AS OF : June 30, 2015**

		Initial Capital	Additional Capital	Net Assets / Retained Earnings	Total
Beginning Balance:	October 1, 2014			43,132,967	43,132,967
Increase/(Decrease) of Net Surplus / Net Earning for the period ended:	June 30, 2015			6,947,586	6,947,586
				(50,311)	(50,311)
Less: Transfer of net assets to MHRI				(2,642,858)	(2,642,858)
** Prior Period Adjustments					0
Ending Balance:	June 30, 2015	0	0	47,387,384	47,387,384

**** Disclosure of Prior Period Adjustments********

CPSA
STATEMENT OF ACTIVITIES
CONTRACT YEAR TO DATE AS OF:

June 30, 2015

*DISCLOSE ON SCHEDULE A

		TXIX/XXI CHILD	TXIX CMDP	TXIX DD CHLD	TXIX SMI	TXIX DD ADULT	TXIX GMH/SA (Includes TXXI Adult)	NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING FOR TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	MHBG SED	MHBG SMI	SABG	OTHER FEDERAL	COUNTY	PASRR/ADOH	PATH	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL
REVENUES																						
401	Revenue Under ADHS Contract																					
a	ADHS Revenue	39,124,935	26,865,745	2,092,572	80,243,297	4,156,197	61,989,151	2,213,973	8,709,052	883,570	511,405	53,831	432,391	333,718	5,471,193	550,532	2,231,202	12,600	371,146	236,246,510		236,246,510
b	ADHS Revenue - Qualifying Incentive Payments																				1,578,813	1,578,813
402	Specialty & Other Grants*											27,409						254,732		282,141	1,511,925	1,794,066
403	Member Co-pays																			-	-	-
404	Third Party Recoveries																			-	-	-
a	Medicare																			-	-	-
b	Other Insurance																			-	-	-
405	Interest Income																			-	285,555	285,555
406	Other Behavioral Health Funding Sources - Non ADHS*	48,420	51,450	360	28,086	2,820	34,719	9,500	62,608			107,236	410		32,141					377,750	3,995,098	4,372,848
407	Unrelated Business Revenue*																			-	3,708,941	3,708,941
408	TOTAL REVENUE	39,173,355	26,917,195	2,092,932	80,271,383	4,159,017	62,023,870	2,223,473	8,771,660	883,570	511,405	188,476	432,801	333,718	5,503,334	550,532	2,231,202	267,332	371,146	236,906,401	11,080,333	247,986,733
EXPENSES																						
Service Expenses:																						
501	Treatment Services																					
a	Counseling																					
1	Counseling, Individual	2,474,900	1,948,900	59,441	2,050,756	175,848	2,891,703						33,068	8,282	78,270					9,721,169		9,721,169
2	Counseling, Family	1,609,311	933,439	29,047	57,146	16,079	114,568						22,091	379	2,429					2,784,488		2,784,488
3	Counseling, Group	521,804	175,019	5,117	625,204	40,764	1,449,645						5,063	4,541	49,565					2,876,722		2,876,722
b	Assessment, Evaluation and Screening	2,816,192	2,774,883	75,895	2,951,458	163,308	4,090,975		711,030				62,740	112,802	232,468					13,991,751		13,991,751
c	Other Professional	147,687	25,012	821			143						2,264	2,006	20,052					197,986		197,986
d	Total Treatment Services	7,569,894	5,857,253	170,321	5,684,564	396,000	8,547,035	-	711,030	-	-	-	125,226	128,010	382,785	-	-	-	-	29,572,116	-	29,572,116
502	Rehabilitation Services																					
a	Living Skills Training	3,448,466	1,302,018	178,901	4,500,764	193,353	2,533,557						25,402	16,607	204,772					12,903,423		12,903,423
b	Cognitive Rehabilitation																			-		-
c	Health Promotion	71,075	74,013	739	1,596,104	22,493	1,157,701						1,223	1,599	95,129					3,221,349		3,221,349
d	Supported Employment Services	105,692	154,009	657	3,861,171	10,084	2,217,888						779	3,044	77,080					7,082,866		7,082,866
e	Total Rehabilitation Services	3,625,233	1,530,041	180,297	9,958,039	225,929	5,909,146	-	1,353,318	-	-	-	27,404	21,250	376,981	-	-	-	-	23,207,638	-	23,207,638
503	Medical Services																					
a	Medication Services	5,288			974,434		2,474,352							16,016	367,552					3,853,885		3,853,885
b	Medical Management	2,356,065	367,715	134,672	6,353,108	340,847	3,978,219						21,623	39,572	293,538					15,123,247		15,123,247
c	Laboratory, Radiology & Medical Imaging	28,617	6,931	2,219	201,301	3,165	274,114						135	996	29,972					582,709		582,709
d	Electro-Convulsive Therapy				89,652															89,652		89,652
e	Total Medical Services	2,389,971	374,646	136,891	7,618,495	344,012	6,726,686	-	1,289,389	-	-	-	21,758	56,584	691,061	-	-	-	-	19,649,493	-	19,649,493
504	Support Services																					
a	Case Management	8,152,066	5,989,636	469,927	13,344,776	909,334	7,550,565						127,668	48,208	697,939					38,773,947		38,773,947
b	Personal Care Services	5,057	3,608	1,952	471,085	214,644	46,320							3	3,024					788,230		788,230
c	Family Support	857,707	382,161	45,358	12,811	2,419	7,019						4,360		770					1,316,112		1,316,112
d	Peer Support	83,370	10,733	6,277	1,659,064	45,064	683,502	153,881	1,015,488				135	2,654	81,896					3,742,065		3,742,065
e	Home Care Training to Home Care Client	154,958	1,824,558	1,339	59,777															2,040,632		2,040,632
f	Unskilled Respite Care	1,719,293	730,283	65,646	83,281	3,653	8,152						9,178		4,297					2,651,307		2,651,307
g	Supported Housing*																			2,460,527	(473,050)	1,987,477
h	Flex Fund Services									1,064,314	473,050					(410)				(410)	82,498	82,088
i	Transportation	1,240,716	757,543	43,371	1,246,469	64,053	605,054	168,946	171,505				8,718	6,320	43,165					4,355,859		4,355,859
j	Total Support Services	12,213,168	9,698,522	633,870	16,877,263	1,239,167	8,900,611	322,827	3,667,550	1,064,314	473,050	-	150,060	57,185	830,680	-	-	-	-	56,128,269	(390,552)	55,737,717
505	Crisis Intervention Services																					
a	Crisis Intervention - Mobile	184,727	113,028	16,472	284,443	27,110	383,500	40,888												1,050,169		1,050,169
b	Crisis Intervention - Stabilization	3,246,235	1,141,431	319,892	6,542,888	500,607	5,973,320	1,442,086							280,023		1,926,477			21,372,959		21,372,959
c	Crisis Intervention - Telephone	365,922	120,256	35,653	469,400	55,636	624,915	169,510									176,880			2,018,171		2,018,171
d	Total Crisis Intervention Services	3,796,883	1,374,716	372,017	7,296,731	583,353	6,981,734	1,652,484	-	-	-	-	-	-	280,023	-	2,103,357	-	-	24,441,299	-	24,441,299
506	Inpatient Services																					
a	Hospital																					
1	Psychiatric (Provider Types 02 & 71)	2,517,395	344,219	127,126	7,538,921	43,381	4,627,116													15,198,159		15,198,159
2	Detoxification (Provider Types 02 & 71)																			-		-
b	Sub acute Facility																			-		-
1	Psychiatric (Provider Types B5 & B6)																			-		-
2	Detoxification (Provider Types B5 & B6)				909,232		2,929,167	239,824				49,794			874,462					5,002,479		5,002,479
c	Residential Treatment Center (RTC)																					
	Psychiatric - Secure & Non-Secure Provider Types																					
1	78,B1,B2,B3)	2,580,135	928,293	289,087											6,077					3,803,592		3,803,592
2	Detoxification - Secure & Non-Secure (Provider Types																			-		-
	(78,B1,B2,B3)																			-		-
d	Inpatient Services, Professional	197,550	110,556	2,329	1,122,828	20,321	869,810															

**CPSA
STATEMENT OF ACTIVITIES
CONTRACT YEAR TO DATE AS OF:**

June 30, 2015

*DISCLOSE ON SCHEDULE A

	TXIX/XXI CHILD	TXIX CMPD	TXIX DD CHILD	TXIX SMI	TXIX DD ADULT	TXIX GMH/SA (Includes TXIX Adult)	NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING FOR TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	MHBG SED	MHBG SMI	SABG	OTHER FEDERAL	COUNTY	PASRR/ADOH	PATH	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL
Administrative Expenses:																					
601 Salaries	914,932	632,655	49,062	1,815,386	97,668	1,405,902	52,272	205,512	20,861	12,074	1,271	9,953	7,861	129,034	12,998	52,679	6,312	8,763	5,435,195	585	5,435,780
602 Employee Benefits	180,487	124,803	9,678	358,118	19,267	277,340	10,312	40,541	4,115	2,382	251	1,963	1,551	25,454	2,564	10,392	1,245	1,729	1,072,191	115	1,072,306
603 Professional & Outside Services	1,413,669	977,520	75,806	2,804,968	150,908	2,172,271	80,766	317,538	32,233	18,656	1,964	15,378	12,147	199,372	20,083	81,394	9,752	13,539	8,397,963	904	8,398,867
604 Travel	19,182	13,264	1,029	38,061	2,048	29,476	1,096	4,309	437	253	27	209	165	2,705	273	1,104	132	184	113,953	12	113,965
605 Occupancy	200,250	138,469	10,738	397,332	21,377	307,709	11,441	44,980	4,566	2,643	278	2,178	1,721	28,242	2,845	11,530	1,381	1,918	1,189,596	128	1,189,724
606 Depreciation	154,620	106,916	8,291	306,793	16,506	237,592	8,834	34,731	3,525	2,041	215	1,682	1,329	21,806	2,197	8,903	1,067	1,481	918,527	99	918,626
607 All Other Operating*	23,251	16,078	1,247	46,134	2,482	35,728	1,328	5,223	530	307	32	253	200	3,279	330	1,339	160	223	138,124	15	138,139
608 Subtotal ADHS Administrative Expenses	2,906,393	2,009,704	155,850	5,766,793	310,254	4,466,017	166,048	652,833	66,268	38,355	4,037	31,616	24,972	409,892	41,290	167,340	20,050	27,836	17,265,549	1,859	17,267,407
620 Interpretive Services	373,031	69,695	14,569	43,118	19,475	125,403		4,612				10,847	755		5,966				667,470		667,470
650 Encounter Evaluation/Unrelated*																			-		
651 Non ADHS and/or Unrelated Admin. Expense*																			-	\$2,651,730	2,651,730
652 Subtotal Administrative Expense	3,279,424	2,079,399	170,419	5,809,911	329,729	4,591,420	166,048	657,445	66,268	38,355	4,037	42,463	25,727	415,858	41,290	167,340	20,050	27,836	17,933,019		2,653,589
701 Unrelated Business Expenses*																			-	4,885,640	4,885,640
790 Income Tax Provisions																			-		
a ADHS Income Tax Provision																			-		
b Non ADHS Income Tax Provision																			-		
799 Subtotal Income Tax Provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
800 TOTAL EXPENSES	43,029,049	24,676,426	2,732,222	74,975,006	3,832,434	57,993,403	2,381,183	8,757,512	1,130,582	511,405	85,150	419,334	304,879	5,506,735	436,920	2,270,697	287,382	398,982	229,729,300	11,309,848	241,039,147
801 INC/(DEC) IN NET ASSETS/EQUITY	(3,855,694)	2,240,769	(639,290)	5,296,377	326,583	4,030,467	(157,710)	14,148	(247,012)	-	103,326	13,467	28,839	(3,401)	113,612	(39,495)	(20,050)	(27,836)	7,177,101	(229,515)	6,947,586

CPSA
STATEMENT OF ACTIVITIES
SCHEDULE A DISCLOSURE
CONTRACT YEAR TO DATE AS OF:

June 30, 2015

	TXIX/XXI CHILD	TXIX CMPD	TXIX DD CHILD	TXIX SMI	TXIX DD ADULT	TXIX GMH/SA (Includes TXXI Adult)	NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING for TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	MHBG SED	MHBG SMI	SABG	OTHER FEDERAL	COUNTY	PASRR/ADOH	PATH	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL	
DISCLOSURE OF PCP PARITY, NTXIX/XXI OTHER AND OTHER FEDERAL ADHS REVENUE																						
Itemization of Items Reported In Other Column																						
Liquor Service Fees																						
Youth Mental Health First Aid																						
Network Sanction Reimbursement																						
Arizona Youth in Transition																						
Total PCP Parity, NTXIX/XXI Other and Other Federal																						
DISCLOSURE OF OTHER GRANTS REPORTED ON LINE 402																						
Itemization of Items Reported on Line 402																						
AZ Dept of Commerce Shelter Plus																						
City of Tucson Shelter Plus 3																						
City of Tucson Shelter Plus 2																						
Tucson City Pathways																						
Youth Mental Health First Aid																						
ADOH Bridge																						
HUD - Frontiers																						
HUD - Benestar																						
HUD - COC Planning TPCB																						
Total Other Grants																						
DISCLOSURE OF OTHER BEHAVIORAL HEALTH FUNDING SOURCES - NON ADHS REPORTED ON LINE 406																						
Itemization of Items Reported on Line 406																						
Pima County Title 36 contract																						
Network Compliance Sanctions																						
Total Other Behavioral Health Sources - Non ADHS																						
UNRELATED BUSINESS REVENUE REPORTED ON LINE 407																						
Itemization of Items Reported on Line 407																						
Misc - Raytheon donations/ med recs/rebates																						
Desert Hope - Lease & Meal/Linen revenue																						
Tucson Pima Collaboration to End Homelessness (TPCH)																						
JMHP - Pima County																						
TPCH Fiscal Agent Fees																						
PCJCC - Pima County																						
Tenant Rental Income - LLC contract																						
Crisis Response Center - Lease revenue																						
NARBHA SXC Pharmacy Revenue																						
Total Unrelated Business Revenue																						
DISCLOSURE OF SUPPORTED HOUSING EXPENSES ON LINE 504a																						
Rent Subsidy																						
Property Acquisition																						
Property Improvements																						
Housing Provider (Property Manager)																						
Utility Payments																						
Move-in/Start-up Kits																						
Eviction/Prevention Efforts																						
Damages to the Unit																						
Assistance with Deposits																						
Select Category																						
Other ADHS Approved Housing Expenses (Itemize accordingly):																						
Total Supported Housing Expenses																						
DISCLOSURE OF ALL OTHER ADHS SERVICE EXPENSES NOT REPORTED ABOVE ON LINE 511																						
Itemization of Items Reported on Line 511																						
Pima CTY IGA COT Services																						
Prior year adjustments made in current contract year																						
AZ Youth in Transition																						
PASRR																						
PATH Grant																						
Total All Other Behavioral Health Services																						
DISCLOSURE OF SERVICE EXPENSES FROM NON ADHS SOURCES ON LINE 520																						
Itemization of Items Reported on Line 520																						
ADOH Bridge																						
AZ Dept of Commerce Shelter Plus																						
City of Tucson Shelter Plus 3																						
City of Tucson Shelter Plus 2																						
Tucson City Pathways																						
HUD - Frontiers																						
HUD - Benestar																						
Youth Mental Health Program																						
Pima County Title 36 contract																						
Total Service Expenses Non ADHS Sources																						

CPSA
STATEMENT OF ACTIVITIES
SCHEDULE A DISCLOSURE
CONTRACT YEAR TO DATE AS OF: June 30, 2015

	TXIX/XXI CHILD	TXIX CMDP	TXIX DD CHILD	TXIX SMI	TXIX DD ADULT	TXIX GMH/SA (Includes TXXI Adult)	NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING for TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	MHBG SED	MHBG SMI	SABG	OTHER FEDERAL	COUNTY	PASRR/ADOH	PATH	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL			
DISCLOSURE OF ALL OTHER OPERATING ON LINE 607																								
Itemization of Items Reported on Line 607																								
Office Supplies	2,467.11	1,895.45	184.57	6,797.01	420.74	4,882.20	232.47	913.75	92.77	53.70	4.27	44.26	34.96	573.85	57.81	234.28	28.07	38.97	18,956	2.60	18,959			
Kitchen/Bathroom	2,995.78	2,301.62	224.12	8,253.51	510.90	5,928.39	282.28	1,109.55	112.65	65.20	5.18	53.75	42.45	696.82	70.19	284.48	34.09	47.32	23,018	3.16	23,021			
Postage/Freight	881.11	676.95	65.92	2,427.50	150.26	1,743.64	83.02	326.34	33.13	19.18	1.52	15.81	12.49	204.95	20.65	83.67	10.03	13.92	6,770	0.93	6,771			
Dues/Memberships	1,057.33	812.34	79.10	2,913.00	180.32	2,092.37	99.63	391.61	39.76	23.01	1.83	18.97	14.98	245.94	24.77	100.40	12.03	16.70	8,124	1.12	8,125			
Staff Events																								
Books/Subscriptions	352.44	270.78	26.37	971.00	60.11	697.46	33.21	130.54	13.25	7.67	0.61	6.32	4.99	81.98	8.26	33.47	4.01	5.57	2,708	0.37	2,708			
Translation Svcs	352.44	270.78	26.37	971.00	60.11	697.46	33.21	130.54	13.25	7.67	0.61	6.32	4.99	81.98	8.26	33.47	4.01	5.57	2,708	0.37	2,708			
Long Rangers	1,057.33	812.34	79.10	2,913.00	180.32	2,092.37	99.63	391.61	39.76	23.01	1.83	18.97	14.98	245.94	24.77	100.40	12.03	16.70	8,124	1.12	8,125			
Board of Directors	176.22	135.39	13.18	485.50	30.05	348.73	16.60	65.27	6.63	3.84	0.30	3.16	2.50	40.99	4.13	16.73	2.01	2.78	1,354	0.19	1,354			
TPCH Connect	352.44	270.78	26.37	971.00	60.11	697.46	33.21	130.54	13.25	7.67	0.61	6.32	4.99	81.98	8.26	33.47	4.01	5.57	2,708	0.37	2,708			
Sanctions - Pending Encounters - OE 3/31/14	69	34	1	52	3	40													200		200			
Sanctions - Pending Encounters - OE 9/30/14	154	141	4	310	13	249													870		870			
Sanction - Data Validation 5/7/15	352	244	12	576	23	449													1,657		1,657			
	314	252		684	29	474													1,767		1,767			
Interest paid on late claims	8,264.11	4,575.19	162.98	5,673.34	9.33	6,617.43		1			8								25,312		25,312			
Misc Exp	4,405.56	3,384.74	329.58	12,136.51	751.32	8,717.22	415.12	1,631.69	165.67	95.89	7.62	79.04	62.43	1,024.73	103.23	418.35	50.13	69.59	33,848	4.65	33,853			
Total All Other Operating	23,251	16,078	1,247	46,134	2,482	35,728	1,328	5,223	530	307	32	253	200	3,279	330	1,339	160	223	138,124	15	138,139	138,139	(0)	
DISCLOSURE OF NON ADHS AND/OR UNRELATED ADMINISTRATIVE EXPENSES ON LINE 651																								
Itemization of Items Reported on Line 651																								
																				-		-		
																				-		-		
																				-		-		
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
DISCLOSURE OF NON ADHS AND/OR UNRELATED ADMINISTRATIVE EXPENSES ON LINE 651																								
Itemization of Items Reported on Line 651																								
AZ Dept of Commerce Shelter Plus																			-	128,253		128,253		
City of Tucson Shelter Plus 3																			-	23,202		23,202		
City of Tucson Shelter Plus 2																			-	35,273		35,273		
Tucson City Pathways																			-	6,412		6,412		
Pima County Title 36 contract																			-	271,132		271,132		
HUD - Frontiers																			-	28,530		28,530		
HUD - Bienestar																			-	42,531		42,531		
Crisis Response Center																			-	73,327		73,327		
CPI																			-	24,050		24,050		
JMHCP - Pima County																			-	4		4		
PCJCC - Pima County																			-			-		
CPSA non-RBHA Admin Exp (consulting, legal, data-mining)																			-	1,278,964		1,278,964		
Corporate Admin Allocation Unrelated Business Expense																			-	26,195		26,195		
Suboxone Treatment Program Pilot																			-			-		
																			-			-		
Sponsorships																			-	485,178		485,178		
Community Partnership Care Coordination																			-	20,634		20,634		
Greater AZ RFP																			-	15,788		15,788		
Tucson Pima Collaboration to End Homelessness (TPCH)																			-	140,244		140,244		
Desert Hope																			-	22,473		22,473		
Investment expense																			-	29,539		29,539		
Total Non ADHS and/or Unrelated Adm Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,651,730		2,651,730	2,651,730	0
DISCLOSURE OF UNRELATED BUSINESS EXPENSES LINE 701																								
Itemization of Items Reported on Line 701																								
General & Administrative - LLCs																			-	1,166,362		1,166,362		
CPSA Compliance Committee Incentives																			-	399,404		399,404		
NARBHA SXC Pharmacy Expense																			-	51,272		51,272		
Community Reinvestment - AVIVA																				37,500		37,500		
Community Reinvestment - Mikid Options program																				17,018		17,018		
Community Reinvestment - SAAP																				26,667		26,667		
Community Reinvestment - HOPE																				407		407		
Community Reinvestment - Compass																						-		
Community Reinvestment - Jewish Family & children Services																				99,623		99,623		
Community Reinvestment - NAMISA																				129,353		129,353		
Community Reinvestment - Pima Council on Aging																				36,582		36,582		
Community Reinvestment - Coyote Task Force																				81,200		81,200		
Community Reinvestment - Interfaith Community Svcs																				53,333		53,333		
Community Reinvestment - La Frontera Center																				4,972		4,972		
Pharmacy Paid With Net Assets																				250,325		250,325		
Community Development - CPCC																				150,000		150,000		
Suboxone Treatment Program Pilot																						-		
Justice and Mental Health Collaboration Program (JMHCP)																				167		167		
Pima Co Juvenile Corrections Center (PCJCC)																						-		
Pima Co SRCH Grant																				6,420		6,420		
Desert Hope - Tenant operations																				452,677		452,677		
CRC - Tenant operations																				1,510,407		1,510,407		
																				-		-		
Community Reinvestment-UHS of Tucson																				258,000		258,000		
Community Reinvestment-Pima County T36																				153,951		153,951		
																				-		-		
Total Unrelated Business Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,885,640		4,885,640	4,885,640	0

CPSA
STATEMENT OF ACTIVITIES
PRIOR PERIOD ADJUSTMENTS
CONTRACT YEAR TO DATE AS OF:

June 30, 2015

		TXIX/XXI CHILD	TXIX CMDP	TXIX DD CHILD	TXIX SMI	TXIX DD ADULT	TXIX GMH/SA (Includes TXIX Adult)	NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING for TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	MHBG SED	MHBG SMI	SABG	OTHER FEDERAL	COUNTY	PASRR/ADOH	PATH	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL PRIOR PERIOD ADJUSTMENTS
REVENUES																						
401	Revenue Under ADHS Contract																					
a	ADHS Revenue								91,081	(205,350)						147,468	12,521				45,720	45,720
b	ADHS Revenue - Qualifying Incentive Payments																			0	0	
402	Specialty & Other Grants																			0	0	
403	Member Co-pays																			0	0	
404	Third Party Recoveries																					
a	Medicare																			0	0	
b	Other Insurance																			0	0	
405	Interest Income																			0	0	
406	Other Behavioral Health Funding Sources-Non ADHS																			0	0	
407	Unrelated Business Revenue*																			0	0	
408	TOTAL REVENUE	0	0	0	0	0	0	0	91,081	(205,350)	0	0	0	0	0	147,468	12,521	0	0	0	45,720	45,720
EXPENSES																						
Service Expenses:																						
501	Treatment Services																					
a	Counseling																					
#	Counseling, Individual	21,742	1,305	831	24,360	3,324	54,292									4,557				110,411		110,411
#	Counseling, Family	13,283	605	511	584	352	2,151									141				17,627		17,627
#	Counseling, Group	6,390	109	107	6,893	1,040	27,217									2,886				44,642		44,642
b	Assessment, Evaluation and Screening	24,222	1,812	1,259	36,044	3,274	76,809		(20,531)							13,534				136,423		136,423
c	Other Professional	1,096	48	21			3									1,167				2,335		2,335
d	Total Treatment Services	66,733	3,879	2,729	67,881	7,990	160,472	0	(20,531)	0	0	0	0	0	0	22,285	0	0	0	311,438	0	311,438
502	Rehabilitation Services																					
a	Living Skills Training	26,257	820	2,687	56,198	4,334	47,568		(82,701)							11,921				67,084		67,084
b	Cognitive Rehabilitation																			0		0
c	Health Promotion	529	50	21	21,732	718	21,736		(32,903)							5,538				17,421		17,421
d	Supported Employment Services	785	72	21	49,772	599	41,641		(32,460)							4,487				64,917		64,917
e	Total Rehabilitation Services	27,571	942	2,729	127,702	5,651	110,945	0	(148,064)	0	0	0	0	0	0	21,946	0	0	0	149,422	0	149,422
503	Medical Services																					
a	Medication Services	39	2		12,385	10	46,456		(1,463)							21,398				78,827		78,827
b	Medical Management	21,203	198	1,856	71,562	5,474	74,692		(43,900)							17,089				148,174		148,174
c	Laboratory, Radiology & Medical Imaging	315	2	43	1,227	59	5,147		(1,463)							1,745				7,075		7,075
d	Electro-Convulsive Therapy																			79		79
e	Total Medical Services	21,557	202	1,899	85,253	5,543	126,295	0	(46,826)	0	0	0	0	0	0	40,232	0	0	0	234,155	0	234,155
504	Support Services																					
a	Case Management	68,482	3,557	6,307	160,300	18,606	141,763		(78,533)							40,632				361,114		361,114
b	Personal Care Services	38		64	7,594	6,990	870									176				15,732		15,732
c	Family Support	6,658	222	780			132		(15,964)							45				(8,127)		(8,127)
d	Peer Support	619	1	85	19,862	1,090	12,833		(105,139)							4,768				(65,881)		(65,881)
e	Home Care Training to Home Care Client	1,150	922	277	584															2,933		2,933
f	Unskilled Respite Care	14,317	596	874	1,168	50	153		(13,747)							250				3,661		3,661
g	Supported Housing*																			0		0
h	Flex Fund Services															(410)				(410)		(410)
i	Transportation	9,210	519	788	16,941	1,238	9,524		(14,633)							2,513				26,100		26,100
j	Total Support Services	100,474	5,817	9,175	206,449	27,974	165,275	0	(228,016)	0	0	0	0	0	0	47,974	0	0	0	335,122	0	335,122
505	Crisis Intervention Services																					
a	Crisis Intervention - Mobile																			0		0
b	Crisis Intervention - Stabilization																			0		0
c	Crisis Intervention - Telephone																			0		0
d	Total Crisis Intervention Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
506	Inpatient Services																					
a	Hospital																					
#	Psychiatric (Provider Types 02 & 71)	(372,598)	(121,992)	47,263	(614,943)	(17,000)	(624,821)		(8,000)											(1,712,091)		(1,712,091)
#	Detoxification (Provider Types 02 & 71)																			0		0
b	Sub acute Facility																					
#	Psychiatric (Provider Types B5 & B6)																			0		0
#	Detoxification (Provider Types B5 & B6)																			0		0
c	Residential Treatment Center (RTC)																					
	Psychiatric - Secure & Non-Secure Provider																					
#	Types 78,B1,B2,B3)	(33,630)	(1,416)																	(35,046)		(35,046)
	Detoxification - Secure & Non-Secure (Provider																					
#	Types (78,B1,B2,B3)																			0		0
d	Inpatient Services, Professional	1,834	60	85	11,684		16,331									3,300				33,294		33,294
e	Total Inpatient Services	(404,394)	(123,348)	47,348	(603,259)	(17,000)	(608,490)	0	(8,000)	0	0	0	0	0	0	3,300	0	0	0	(1,713,843)	0	(1,713,843)
507	Residential Services																					
a	Behavioral Health Residential Facilities	6,081	91	4,240	78,865	1,139	80,949									21,928				193,293		193,293
b	Reserved for Future Use																			0		0
c	Room and Board															5,076				5,076		5,076
d	Total Residential Services	6,081	91	4,240	78,865	1,139	80,949	0	0	0	0	0	0	0	0	27,004	0	0	0	198,369	0	198,369
508	Behavioral Health Day Program																					
a	Supervised Day Program	151	12	64	1,753		25									9				2,014		2,014
b	Therapeutic Day Program	3,491	241	384	4,673	842	1,803									220				11,654		11,654
c	Medical Day Program																			0		0
d	Total Behavioral Health Day Program	3,642	253	448	6,426	842	1,828	0	0	0	0	0	0	0	0	229	0	0	0	13,668	0	13,668
509	Prevention Services																					
a	Prevention																			0		0
b	HIV																					

Administrative Expenses:																				0	0	0
601	Salaries																			0	0	0
602	Employee Benefits																			0	0	0
603	Professional & Outside Services																			0	0	0
604	Travel																			0	0	0
605	Occupancy																			0	0	0
606	Depreciation																			0	0	0
607	All Other Operating																			0	0	0
608	Subtotal ADHS Administrative Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
620	Interpretive Services																			0	0	0
650	Encounter Evaluation Sanction																			0	0	0
651	Non ADHS and/or Unrelated Admin. Expense																			0	0	0
652	Subtotal Administrative Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
701	Unrelated Business Expenses																			0	0	0
790	Income Tax Provisions																			0	0	0
a	ADHS Income Tax Provision																			0	0	0
b	Non ADHS Income Tax Provision																			0	0	0
799	Subtotal Income Tax Provision	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
800	TOTAL EXPENSES	(178,336)	(112,164)	68,568	(30,683)	32,139	37,274	0	(451,437)	0	0	0	0	0	162,970	0	0	0	0	(471,669)	0	(471,669)
801	INC/(DEC) IN NET ASSETS/EQUITY	178,336	112,164	(68,568)	30,683	(32,139)	(37,274)	0	542,518	(205,350)	0	0	0	0	(15,502)	12,521	0	0	0	517,389	0	517,389

CPSA
STATEMENT OF ACTIVITIES
STATE FISCAL YEAR TO DATE AS OF:

June 30, 2015

*DISCLOSE ON SCHEDULE A

		NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING for TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	MHBG SED	MHBG SMI	SABG	OTHER FEDERAL	COUNTY	PASRR/ADOH	PATH	TOTAL
REVENUES														
401	Revenue Under ADHS Contract													
a	ADHS Revenue	2,951,964	12,092,015	1,178,093	511,405	71,774	639,264	510,495	7,242,369	598,905	2,974,936	16,200	483,375	29,270,795
b	ADHS Revenue - Qualifying Incentive Payments													-
402	Specialty & Other Grants*					30,986						352,601		383,587
403	Member Co-pays													-
404	Third Party Recoveries													
a	Medicare													-
b	Other Insurance													-
405	Interest Income													-
406	Other Behavioral Health Funding Sources - Non ADHS*		62,608			107,236	410		32,141					202,395
407	Unrelated Business Revenue*													-
408	TOTAL REVENUE	2,951,964	12,154,623	1,178,093	511,405	209,996	639,674	510,495	7,274,510	598,905	2,974,936	368,801	483,375	29,856,777
EXPENSES														
Service Expenses:														
501	Treatment Services													
a	Counseling													
1	Counseling, Individual						43,897	10,649	87,181					141,727
2	Counseling, Family						30,914	408	2,749					34,071
3	Counseling, Group						7,026	7,164	65,630					79,820
b	Assessment, Evaluation and Screening		803,116				83,856	174,690	285,934					1,347,596
c	Other Professional						2,398	2,795	22,538					27,731
d	Total Treatment Services	-	803,116	-	-	-	168,091	195,706	464,032	-	-	-	-	1,630,945
502	Rehabilitation Services													
a	Living Skills Training		1,085,442				31,579	22,856	251,495					1,391,372
b	Cognitive Rehabilitation													-
c	Health Promotion		395,306				1,468	4,693	122,660					524,127
d	Supported Employment Services		866,779				970	3,729	93,226					964,704
e	Total Rehabilitation Services	-	2,347,527	-	-	-	34,017	31,278	467,381	-	-	-	-	2,880,203
503	Medical Services													
a	Medication Services		166,084				50	25,228	429,620					620,982
b	Medical Management		1,435,347				23,575	53,231	345,662					1,857,815
c	Laboratory, Radiology & Medical Imaging		40,941				175	1,950	36,877					79,943
d	Electro-Convulsive Therapy													-
e	Total Medical Services	-	1,642,372	-	-	-	23,800	80,409	812,159	-	-	-	-	2,558,740
504	Support Services													
a	Case Management		1,956,214				157,816	62,502	833,728					3,010,260
b	Personal Care Services		64,312					8	3,892					68,212
c	Family Support		106,562				6,171	50	1,119					113,902
d	Peer Support	198,676	1,701,602				256	5,643	109,397					2,015,574
e	Home Care Training to Home Care Client													-
f	Unskilled Respite Care		122,639				10,759		4,496					137,894
g	Supported Housing*		1,120,789	1,399,551	473,050									2,993,390
h	Flex Fund Services								(410)					(410)
i	Transportation	225,261	245,541				10,609	8,259	50,473					540,143
j	Total Support Services	423,937	5,317,659	1,399,551	473,050	-	185,611	76,462	1,002,695	-	-	-	-	8,878,965
505	Crisis Intervention Services													
a	Crisis Intervention - Mobile	54,644					397							55,041
b	Crisis Intervention - Stabilization	1,855,643					27,716		373,364		2,506,967			4,763,690
c	Crisis Intervention - Telephone	226,449					3,677				232,251			462,377
d	Total Crisis Intervention Services	2,136,736	-	-	-	-	31,790	-	373,364	-	2,739,218	-	-	5,281,108

506	Inpatient Services												
a	Hospital												
1	Psychiatric (Provider Types 02 & 71)												-
2	Detoxification (Provider Types 02 & 71)												-
b	Sub acute Facility												
1	Psychiatric (Provider Types B5 & B6)												-
2	Detoxification (Provider Types B5 & B6)	323,470				63,172			1,056,659				1,443,301
c	Residential Treatment Center (RTC)												
	Psychiatric - Secure & Non-Secure Provider Types												
1	78,B1,B2,B3)								6,077				6,077
	Detoxification - Secure & Non-Secure (Provider Types												
2	(78,B1,B2,B3)												-
d	Inpatient Services, Professional						3,585	23,817	70,657				98,059
e	Total Inpatient Services	323,470	-	-	-	63,172	3,585	23,817	1,133,393	-	-	-	1,547,437
507	Residential Services												
a	Behavioral Health Residential Facilities						28,583		596,023				624,606
b	Reserved for Future Use												
c	Room and Board						33,122		110,140				143,262
d	Total Residential Services	-	-	-	-	-	61,705	-	706,163	-	-	-	767,868
508	Behavioral Health Day Program												
a	Supervised Day Program								153				153
b	Therapeutic Day Program						11,521	132	4,676				16,329
c	Medical Day Program												-
d	Total Behavioral Health Day Program	-	-	-	-	-	11,521	132	4,829	-	-	-	16,482
509	Prevention Services												
a	Prevention								1,169,103				1,169,103
b	HIV								331,751				331,751
c	Total Prevention Services	-	-	-	-	-	-	-	1,500,854	-	-	-	1,500,854
510	Medication												
a	Medication Expense	1,401,897											1,401,897
b	Pharmacy Rebate Received	(38,493)				(500)							(38,993)
c	Pharmacy Rebate Related Expense	28,914				1,475							30,389
d	Total Medication Services	-	1,392,318	-	-	975	-	-	-	-	-	-	1,393,293
511	Other ADHS Service Expenses Not Rpt'd Above*					(2,193)							-
512	FHQC/RHC Expenses								502,479		16,200	483,376	999,862
513	Subtotal ADHS Service Expenses	2,884,143	11,502,992	1,399,551	473,050	61,954	520,120	407,804	6,464,870	502,479	2,739,218	16,200	27,455,757
520	Service Expenses from Non ADHS Sources*					32,401					357,281		389,682
525	Total Service Expense	2,884,143	11,502,992	1,399,551	473,050	94,355	520,120	407,804	6,464,870	502,479	2,739,218	373,481	27,845,439
Administrative Expenses:													
601	Salaries	68,931	281,875	30,594	12,074	1,757	14,623	11,851	169,014	14,090	69,467	7,083	692,655
602	Employee Benefits	13,000	52,864	5,686	2,382	329	2,717	2,195	31,906	2,740	13,101	1,369	130,427
603	Professional & Outside Services	109,114	447,484	48,796	18,656	2,791	23,324	18,937	267,406	21,941	109,962	11,064	1,097,325
604	Travel	1,644	6,821	757	253	43	363	296	4,020	309	1,656	157	16,586
605	Occupancy	15,100	61,751	6,704	2,643	385	3,204	2,597	37,023	3,085	15,217	1,550	151,733
606	Depreciation	11,685	47,798	5,190	2,041	298	2,481	2,012	28,647	2,384	11,776	1,199	117,425
607	All Other Operating*	1,926	7,963	879	307	49	421	343	4,714	369	1,941	188	19,414
608	Subtotal ADHS Administrative Expenses	221,400	906,556	98,606	38,356	5,652	47,133	38,231	542,730	44,918	223,120	22,610	2,225,565
620	Interpretive Services		4,612				10,847		5,966				22,180
650	Encounter Evaluation Sanction*												-
651	Non ADHS and/or Unrelated Admin. Expense*												-
652	Subtotal Administrative Expense	221,400	911,168	98,606	38,356	5,652	57,980	38,986	548,696	44,918	223,120	22,610	2,247,745
701	Unrelated Business Expenses*												-
790	Income Tax Provisions												
a	ADHS Income Tax Provision												-
b	Non ADHS Income Tax Provision												-
799	Subtotal Income Tax Provision	-	-	-	-	-	-	-	-	-	-	-	-
800	TOTAL EXPENSES	3,105,543	12,414,160	1,498,157	511,406	100,007	578,100	446,790	7,013,566	547,397	2,962,338	396,091	30,093,184
801	INC/(DEC) IN NET ASSETS/EQUITY	(153,579)	(259,537)	(320,064)	(1)	109,989	61,574	63,705	260,944	51,508	12,598	(27,290)	(236,407)

*Disclose on Schedule A

CPSA
STATEMENT OF ACTIVITIES
SCHEDULE A DISCLOSURE
STATE FISCAL YEAR TO DATE AS OF: June 30, 2015

	NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING for TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	MHBG SED	MHBG SMI	SABG	OTHER FEDERAL	COUNTY	PASRR/ADOH	PATH	TOTAL		
DISCLOSURE OF PCP PARITY, NTXIX/XXI OTHER AND OTHER FEDERAL ADHS REVENUE															
Itemization of Items Reported In Other Column															
Liquor Service Fees					71,774									71,774	
Youth Mental Health First Aid					30,986									30,986	
Network Sanction Reimbursement					107,236									107,236	
Arizona Youth in Transition									598,905					598,905	
Total PCP Parity, NTXIX/XXI Other and Other Federal					209,996				598,905					808,901	
DISCLOSURE OF OTHER GRANTS REPORTED ON LINE 402															
Itemization of Items Reported on Line 402															
														0	
														0	
														0	
														0	
Youth Mental Health First Aid					30,986									30,986	
ADOH Bridge											352,601			352,601	
														0	
														0	
														0	
														0	
Total Other Grants	0	0	0	0	30,986	0	0	0	0	0	352,601	0	383,587	383,587	-
DISCLOSURE OF OTHER BEHAVIORAL HEALTH FUNDING SOURCES - NON ADHS REPORTED ON LINE 406															
Itemization of Items Reported on Line 406															
														0	
Network Compliance Sanctions	0	62,608	0	0	107,236	410	0	32,141	0	0	0	0	202,395	0	
Total Other Behavioral Health Sources - Non ADHS	0	62,608	0	0	107,236	410	0	32,141	0	0	0	0	202,395	202,395	0
UNRELATED BUSINESS REVENUE REPORTED ON LINE 407															
Itemization of Items Reported on Line 407															
														0	
														0	
Total Unrelated Business Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-
DISCLOSURE OF SUPPORTED HOUSING EXPENSES ON LINE 504g															
Rent Subsidy		1,074,031	1,159,884											2,233,915	
Property Acquisition														0	
Property Improvements				473,050										473,050	
Housing Provider (Property Manager)														0	
Utility Payments		23,481	135,833											159,314	
Move-in/Start-up Kits		1,880	2,283											4,162	
Eviction/Prevention Efforts		16,714	77,252											93,966	
Damages to the Unit														0	
Assistance with Deposits		4,684	24,299											28,983	
Select Category														0	
Other ADHS Approved Housing Expenses (Itemize accordingly):														0	
Total Supported Housing Expenses	0	1,120,789	1,399,551	473,050	0	0	0	0	0	0	0	0	2,993,390	2,993,390	-

[illegible]

1. ORGANIZATIONAL STRUCTURE

Community Partnership of Southern Arizona, Inc. (CPSA), located at 4575 E. Broadway Blvd in Tucson, Arizona, is an Arizona nonprofit corporation. Incorporated in February 1995.

Community Behavioral Health Properties of Southern Arizona, LLC (CBHP) was organized in July 2002 for the purpose of acquiring and holding real estate and related debt. Community Partnership Housing, LLC (CPH) was organized in February 2008 for the purpose of developing, owning, improving, and operating housing that is affordable to low and moderate income people receiving behavioral health services. Sonrisa Apartments, Inc. (Sonrisa) was organized in March 2009 as a nonprofit corporation for the pupose of developing, owning, improving, and operating housing that is affordable to low and moderate income young adults receiving behavioral health services. CBHP and Sonrisa are wholly owned subsidiaries of CPSA. Ownership of all apartments currently owned by CPH, LLC, transferred to Mental Health Resources, Inc. (MHRI) effective November 1, 2014. This transfer was approved by the City of Tucson on August 19, 2014, and by ADHS/DBHS on August 28, 2014. Warranty Deeds granting and conveying all CPH, LLC apartment properties to MHRI were recorded by Pima County on October 31, 2014.

CPSA has a management and adminstrative service agreement with Community Partners, Inc. (CPI) to provide management services, human resources services, financial and accounting services, communications and public relations services, business technology services, claims processing services, and facilities management services.

CPSA has a subcontract agreement with Community Partnership Care Coordination, LLC (CPCC) to provide short-term, solution-focused services to enhance the effectiveness of treatment provided to individuals seeking assistance with a behavioral health issue. CPCC provides an array of treatment, support and rehabilitation services, utilizing evidence-based approaches, to assist individuals in their recovery. All services are person-centered, recovery-oriented and available in community and home-based settings.

CPSA is contracted with the Arizona Department of Health Services, Division of Behavioral Health Services (ADHS/DBHS) to administer behavioral healthcare services to qualified residents in Pima County. The Balance Sheet and Statement of Activities reflect only the financial condition and the results of operations of the services provided under the contract with ADHS/DBHS.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

• Cash and Cash Equivalents

CPSA considers all highly liquid debt instruments with an original purchased maturity date of three months or less to be cash equivalents. CPSA routinely invests its surplus operating funds in a US Government Money Market account.

CPSA, in the normal course of business, places its cash and cash equivalents with various credit institutions. Balances on deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to specified limits.

• Investments

CPSA carries investments in marketable securities at fair value in the consolidated balance sheet. Investment income or losses (includes realized and unrealized gains and losses on investments, interest, and dividends) are recognized in the consolidated statement of activities.

• Accounts Receivable

Receivables primarily consist of amounts billed and currently due from governmental agencies and Comprehensive Service Providers. Contractually, CPSA grants unsecured trade credit without interest to ADHS and others.

• Revenue Recognition

Net Capitation Premiums Revenue: CPSA's contract with ADHS requires CPSA to provide behavioral health services to all Arizona Health Care Cost Containment System (AHCCCS) eligible Medicaid (Title XIX), KidsCare (TITLE XXI), and adult (Title XXI) enrollees within its geographic service area. Under this agreement, CPSA receives monthly payments from ADHS based on a capitated rate and the number of Medicaid and Kidscare eligibles for covered services during that month, regardless of services actually performed by CPSA's subcontracted providers. Capitation premiums are recognized in the month payment is received. CPSA assumes the risk for claims in excess of those payments. However, surpluses and losses derived from capitated revenue are subject to a service profit and loss corridor not to exceed plus or minus three percent.

Client Service Revenue: CPSA's contract with ADHS provides for payment to CPSA as a monthly rate equal to one-twelfth of specified annual contract maximums under ADHS Non-Title XIX/XXI Subvention Allocation Schedules. CPSA recognizes these funds as revenue when received, except for unexpected Federal Block Grant funds received as of September 30 that must be deferred. ADHS policies require CPSA to return unexpected Federal Block Grant funds if they remain unexpended for one year beyond when ADHS has granted them. Surpluses derived from certain Non-Title XIX/XXI revenue are subject to a service profit corridor not to exceed three percent.

• Service Expense Methodology Allocation by Program

CPSA providers are paid on a prospective basis, which is recorded as service related expense in the internal financial statements. The majority of the Category of Service line items detailed in the ADHS Statement of Activities are not expensed directly on CPSA's statement. Allocations from total service expense must be made for some of the Category of Service line items in order to comply with reporting requirements. The service expense allocations in this report were updated and are based on service utilization from 7/1/2014 - 12/31/2014.

CPSA updates service expenses as provider contracts and method of compensation are implemented. However, variances between reporting periods must be expected, due to the nature of such methodology.

CPSA applies direct expense where it identifies these costs in payments, such as crisis, purchased level II, flex, supported housing, detox, and inpatient services.

Service utilization for TXIX/XXI and NTXIX SMI and NTXIX block grant services are reviewed based on allowed expenditure by funding source. Examples, room and board, flex, acupuncture is recorded as NTXIX expense for a TXIX member.

Service utilization for TXIX/XXI and NTXIX SMI and NTXIX block grants are based on encounter activity by line of business and category of service. Example, if case management represents 12% of the encounters received for TXIX child, the allocation of cost to line 504a (less direct expense noted above) would be 12%.

NTXIX Crisis is direct expense to Category of Service; Supported Housing is direct expense to Category of Service (line 504g); SB1616 Housing, NTXIX Other, County, PASRR/ADOH, and PATH are direct expense.

Service utilization allocation will be updated quarterly, December, March, June and September with a 6-month lag, for consideration of complete utilization data.

- **Administrative Expenses**

Certain direct, indirect, and administrative expenses are incurred that benefit more than one program. Such common expenses are allocated based upon a cost allocation plan using management's estimates, which are primarily based upon enrollment, claims, and costs by line of business.

- **Taxes**

CPSA and Sonrisa are Section 501(c)(3) organizations exempt from taxation under Internal Revenue Code Section 501(a). CBHP is a single-member LLC, which is a disregarded entity for income tax purposes.

3. OTHER AMOUNTS

Other Noncurrent Assets include HUD Escrow on apartments specifically for Young Adults of \$15,412 and Bond Issuance Costs of \$15,434.

Other Current Liabilities consists of \$640 for tenant security deposits held by the management company.

4. PLEDGES/ASSIGNMENTS AND GUARANTEES

CPSA has no pledges, assignments, or collateralized assets. There are also no guaranteed liabilities not disclosed on the balance sheet.

5. PERFORMANCE BOND

Performance bond in the amount of \$17,936,623 guaranteed by Argonaut Ins Co. for the period October 1, 2014 through September 30, 2015. Not included in Financial Statements.

Performance bond in the amount of \$13,146,529 guaranteed by International Fidelity Ins Co. (IFIC) for the period October 1, 2014 through September 30, 2015. Not included in Financial Statements.

6. MATERIAL ADJUSTMENTS

CPSA had been reporting a FY14 receivable of \$2,008,409 for NT SMI. This receivable was paid in March 2015.

CPSA transferred \$2,169,808 in net assets to MHRI effective November 1, 2014. The assets belonged to Community Partnership Housing, LLC, a wholly owned subsidiary of CPSA. The transfer was approved by the City of Tucson on August 19, 2014 and by ADHS/DBHS on August 28, 2014. Warranty Deeds granting and conveying all CPH, LLC apartment properties to MHRI were recorded by Pima County on October 31, 2014.

CPSA transferred \$473,050 in property improvements to MHRI effective June 30, 2015.

7. INCURRED BUT NOT REPORTED (IBNR) CLAIMS PAYABLE ANALYSIS

CPSA does not have IBNR.

8. CONTINGENT LIABILITIES

In the opinion of management, no legal matters exist that would have a material adverse effect on the financial position of CPSA.

9. NON-COMPLIANCE WITH FINANCIAL VIABILITY STANDARDS AND PERFORMANCE GUIDELINES

CPSA is compliant with financial viability standards and Administrative performance ratios.

TXIX SMI - CPSA's Comprehensive Service Providers (CSPs) continue to report estimated encounter corridor and profit corridor payables to CPSA. These amounts reduce service expense for CPSA. For June reporting, CPSA offset child losses against the adult profit corridor value, per the ADHS Reporting Guide. MHBG SED - CPSA has calculated MHBG SMI profit corridor at \$13,228 based on CPSA's current fiscal year reporting. CPSA's CSPs reported an increase in their estimated encounter corridor and profit corridor. These amounts reduce service expense for CPSA.

MHBG SMI - CPSA has calculated MHBG SMI profit corridor at \$190,740 based on CPSA's current fiscal year reporting. CPSA has contracted with a provider to administer the Evidence Based Practice contract. As of June the provider had just signed the contract and minimal expense could be accrued.

TXIX/XXI Service Ratio - This ratio is out of compliance due to several factors: 1) Adult revenue in system is exceeding current provider encounter capacity - CPSA continues to monitor CSP encounters and financial statement for supplemental payments to bring this ratio into compliance. Supplemental payments began in May; 2) overall reduction in authorized adult hospital bed days. After initial review, CPSA projects a \$3.5M payable in TXIX for year-end, and Service Ratio would be in compliance.

10.

FLUCTUATIONS IN STATEMENT OF FINANCIAL POSITION ACCOUNTS

A. Cash (line 101) - Change under 5%

B. Current Investments (line 102) - change under 5%

C. Accounts Receivable (line 103) - decrease of \$1,859,927 or -12.15% from previous quarter primarily due to a decrease in the CSP encounter corridor and profit corridor payables.

D. Prepaid Expenses (line 105) - Change under 5%

E. Land (line 108)- Change under 5%

F. Building (line 109) Change under 5%

G. Long Term Investments (line 118) - Change under 5%

H. Other Noncurrent Assets (line 120) - Change under 5%

I. Payable to ADHS (line 203) - Decrease of \$6,254,352 or -41.69% from previous quarter. Decrease due to recoupment of FY14 profit corridor amounts by ADHS in April.

J. Other Amts Payable to Providers (line 204) - Decrease of \$2,465,163 or -16.29% from previous quarter. Decrease due to final reconciliation of FY14 hospital and RTC expense. CPSA has implemented a Year End Risk withhold with its CSPs to ensure all liabilities are satisfied during the close-out period.

K. Trade Accounts Payable (line 205) - increase of \$817,399, or 160.30% from previous quarter. This is the result of the scheduling of vendor payments.

L. Accrued Salaries and Benefits (line 206) - Increase of \$98,200 from previous quarter. Increase due to accrual of 7 days in March vs 12 days in June.

M. Deferred Revenue (line 208) - increased \$66,800 or 23.11% from previous quarter. Increase due to the reclass of profit above 4% for Title 36 program.

N. Other Current Liabilities (line 210) - Change under 5%.

O. Unrestricted Net Assets (line217) - Increase of \$4,560,479 or 11.13% from previous quarter primarily due to lower payables due providers and ADHS.

11.

PHARMACY REBATES/DISCOUNTS

CPSA has received \$235,264 year-to-date.

12.

INTEREST ON LATE CLAIMS

CPSA paid \$6,248.32 in June. The dashboard indicates \$6,248. CPSA has paid \$25,311.55 in interest Oct - June (2014/2015) and \$5,681.96 Jan-Sept(2014). These amounts are based on CPSA's fiscal year.

13.

SANCTIONS

CPSA performs quarterly compliance studies and issues sanctions to providers for non-compliance. Other sanctions are assessed based on corrective actions needed by providers or providers not meeting minimum targets set by CPSA. These funds are then used to issue incentives to further encourage compliance. CPSA's Corporate Compliance has imposed \$377,750 in sanctions year-to-date to the following providers:

Hope - \$7,000	Marana Health Care Center \$51,500
La Frontera - \$155,125	Cope \$27,500
Pasadera - \$4,500	Codac \$22,125
Providence - \$18,500	CDLN \$6,000
Sonora - \$20,000	Pantano \$47,500
El Rio - \$3,500	Easter Seals Blake Foundation - \$1,000
Touchstone BH - \$3,000	Crisis Response Center \$10,000
Luz - \$500	

14.

PROVIDER ADVANCES/ INCENTIVES

CPSA uses the funds received from compliance sanctions to provide incentives to further encourage compliance. CPSA's Corporate Compliance has issued \$399,404 in incentives year-to-date.

15.

SHARED SAVINGS ARRANGEMENTS

CPSA did not participate in shared savings arrangements during the month ended 06/30/2015.

16.

BLOCK GRANTS

SABG Children's Expense, MAT Expense & Evidence Based Practice - Based on the State Fiscal Year:

MAT \$100,000
SABG Children's Expense = \$195,971
Evidence Based Practice = \$153,907

17.

PRIOR PERIOD ADJUSTMENTS

AZ Youth in Transition PY August 2014 CER was updated in October in the amount of \$12,521.

ADHS allowed CPSA in December to pay out an additional \$147,468 of SABG funds for adult services when providers were over-encountered. The SABG Child funds had been part of FY14 profit corridor.

FY13 Payable to ADHS has been adjusted to \$451,036 per audited financials at 09/30/2014. \$114,269 was adjusted for one CSP in December for FY14 after CSP submitted its final encounter and profit corridor calculations to CPSA

CPSA released prior year accrued hospital expense for T19 LOB's and prior year service expense for NTSMI in December.

Credit of \$410 under SABG related to a prospective payment made in June 2014 and recouped from the provider in November 2014.

A correction was made between NTSMI and NT Supported Housing revenue due to a posting error in July. The correction balances the revenue to the state fiscal year payment summary

A final review and reconciliation of FY13 Encounters determined two providers did have the encounters to earn appropriate revenue. An entry to reverse the receivable due was processed in April.

CPSA**STATEMENT OF CASH FLOWS****CONTRACT YEAR TO DATE AS OF:**

June 30, 2015

CASH FLOWS FROM OPERATING ACTIVITIES:

Changes in Net Assets	6,897,272
Adjustments to Reconcile Excess of Revenue Over/(Under) Expenses to Net Cash Provided (Used) by Operating Activities:	
Depreciation and Amortization	452,202
Amortization of Bond Issuance Costs	0
Unrealized Gain/Loss on Investments	(75,810)
Realized Gain/Loss on Investments	
Loss on disposal of Property & Equipment	
Changes in Operating Assets and Liabilities	
(Increases)/Decreases in Assets:	
Current Investments	
Receivables	3,269,308
Accrued Interest Receivable	29,774
Prepaid Expenses	218,616
Noncash gain on Interest Rate Swap Agreement	
Deposits	
Other	(3,750)
Increases/(Decreases) in Liabilities:	
IBNR	
RBUC	
Accounts Payable to ADHS	284,235
Accounts Payable to Providers	(4,514,661)
Interest Payable	
Trade Accounts Payable	563,988
Accrued Salaries & Benefits	(12,806)
Other Liabilities	(315,928)

NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES

6,792,440**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchases of Property & Equipment	3,208,165
Proceeds from Sales of Investments	1,313,916
Proceeds from Maturities of Investments	
Purchase of Investments	(1,718,171)
Deposits for Property and Building Work In Progress	24,986
Transfer from Short Term Investments to Cash Equivalents	
Disposal of Property & Equipment	-
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<hr/> 2,828,897

CASH FLOWS FROM FINANCING ACTIVITIES:

Acquisition of Debt (Describe on Schedule A)	
Transfer of Net Assets to Affiliate Organization	(2,642,858)
Payment of Lease Obligations	
Payment of Other Debts (Describe on Schedule A)	(522,757)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	<hr/> (3,165,615)
NET INCREASE/(DECREASE) IN CASH	6,455,722
BEGINNING CASH	31,915,039
ENDING CASH BALANCE *	<hr/> <hr/> 38,370,761

***NOTE: ENDING CASH BALANCE MUST AGREE WITH TOTAL CASH BALANCE ON BALANCE SHEET**

CPSA
STATEMENT OF CASH FLOWS
CONTRACT YEAR TO DATE AS OF:
Schedule A Disclosure

June 30, 2015

Describe:

1. Sources and amounts of cash received for other grants.

ADOH Hogar	82,531
ADOH S+C Rural	191,401
ADOH Casas Primeras	131,220
ADOH Shelter Plus TRA Pima	716,707
City of Tucson Pathways	34,054
City of Tucson SPC2	200,550
City of Tucson SPC3	33,555
City of Tucson SPC4	114,046
HUD Frontiers	118,468
HUD Bienestar	270,025
City of Tucson TPCH	21,731
HUD Planning Grant - TPCH	76,746
	<hr/>
	1,991,034

2. Underlying transactions for acquisition of debt.
(Debtor, amount, purpose of loan, term, interest rate of debt acquired)

Cash Flows From Financing Activities - Acquisition of Debt

3. Underlying transactions for retirement of debt.
(Debtor, amount paid off.)

Cash Flows From Financing Activities - Payment of Other Debt

Bond principal payments and costs related for Adjustable Rate Revenue Tax Exempt Bonds Series 2002, through The Arizona Health Facilities Authority.	(288,333)
Loan principal payments related to building improvement construction loan	(234,424)
	<hr/>
	(522,757)

Cash Flows From Financing Activities - Other

4. Supplemental data or non-cash investing and financing activities, gifts, etc.